



Facility Name & ID Number Pinecrest Manor

# 0012765 Report Period Beginning: 7/1/09 Ending: 6/30/10

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	66	Skilled (SNF)	66	24,090	1
2		Skilled Pediatric (SNF/PED)			2
3	75	Intermediate (ICF)	75	27,375	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	141	TOTALS	141	51,465	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	8,871	6,048	4,099	19,018	8	
9	SNF/PED					9	
10	ICF	12,813	11,671		24,484	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	21,684	17,719	4,099	43,502	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.53%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO  Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 6/27/63

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 66 and days of care provided 4,099

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 6/30/10 Fiscal Year: 6/30/10

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 7/1/09 Ending: 6/30/10

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	369,455	33,685	508,585	911,725	911,725	(173,059)	738,666			1
2	Food Purchase		240,006		240,006	240,006		240,006			2
3	Housekeeping	385,738	26,733	11,387	423,858	423,858	(44,585)	379,273			3
4	Laundry		18,180		18,180	18,180		18,180			4
5	Heat and Other Utilities			302,917	302,917	302,917		302,917			5
6	Maintenance	259,737	14,225	78,737	352,699	352,699	(83,659)	269,040			6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>1,014,930</b>	<b>332,829</b>	<b>901,626</b>	<b>2,249,385</b>	<b>2,249,385</b>	<b>(301,303)</b>	<b>1,948,082</b>			<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director										9
10	Nursing and Medical Records	2,753,321	171,819	65,979	2,991,119	2,991,119	(24,225)	2,966,894			10
10a	Therapy			690,915	690,915	690,915		690,915			10a
11	Activities	138,267	3,112	787	142,166	142,166	(2,000)	140,166			11
12	Social Services	120,255	35		120,290	120,290		120,290			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>3,011,843</b>	<b>174,966</b>	<b>757,681</b>	<b>3,944,490</b>	<b>3,944,490</b>	<b>(26,225)</b>	<b>3,918,265</b>			<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	107,404			107,404	107,404		107,404			17
18	Directors Fees										18
19	Professional Services			154,880	154,880	154,880		154,880			19
20	Dues, Fees, Subscriptions & Promotions			13,363	13,363	13,363	(1,017)	12,346			20
21	Clerical & General Office Expenses	319,867	78,487	59,540	457,894	457,894	(215,887)	242,007			21
22	Employee Benefits & Payroll Taxes			848,091	848,091	848,091	(108,400)	739,691			22
23	Inservice Training & Education			104	104	104		104			23
24	Travel and Seminar			7,632	7,632	7,632		7,632			24
25	Other Admin. Staff Transportation			6,272	6,272	6,272		6,272			25
26	Insurance-Prop.Liab.Malpractice			97,529	97,529	97,529		97,529			26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>427,271</b>	<b>78,487</b>	<b>1,187,411</b>	<b>1,693,169</b>	<b>1,693,169</b>	<b>(325,304)</b>	<b>1,367,865</b>			<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>4,454,044</b>	<b>586,282</b>	<b>2,846,718</b>	<b>7,887,044</b>	<b>7,887,044</b>	<b>(652,832)</b>	<b>7,234,212</b>			<b>29</b>

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name &amp; ID Number

Pinecrest Manor

#0012765

Report Period Beginning:

7/1/09

Ending:

6/30/10

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			317,400	317,400		317,400	25,681	343,081			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			183,663	183,663		183,663	(7,422)	176,241			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			501,063	501,063		501,063	18,259	519,322			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		128,386		128,386		128,386		128,386			39
40	Barber and Beauty Shops			874	874		874		874			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			77,199	77,199		77,199		77,199			42
43	Other (specify):* <b>Non-Allowable Cos</b>	59,425		148,652	208,077		208,077	(208,077)				43
44	<b>TOTAL Special Cost Centers</b>	59,425	128,386	226,725	414,536		414,536	(208,077)	206,459			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,513,469	714,668	3,574,506	8,802,643		8,802,643	(842,650)	7,959,993			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Pinecrest Manor**

# **0012765**

Report Period Beginning:

**7/1/09**

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**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	25,681	30		9
10	Interest and Other Investment Income	(7,422)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(109,917)	43		24
25	Fund Raising, Advertising and Promotional	(10,942)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(63,939)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (166,539)		\$	30

**B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)**

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(676,111)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (676,111)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (842,650)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

**C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)**

		1	2	3	4	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

**Pinecrest Manor**

**ID#** 0012765  
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<b>NON-ALLOWABLE EXPENSES</b>		<b>Amount</b>	<b>Sch. V Line Reference</b>	
1	Capital Campaign Expense	\$ (191)	43	1
2	Rent Game Room	(2,400)	43	2
3	Rent Pgrove Community Center	(6,600)	43	3
4	Marketing	(581)	43	4
5	Disallow non-allowable postage	(749)	43	5
6	Disallow non-allowable general expense	(508)	43	6
7	Disallow marketing supplies	(37)	43	7
8	Disallow cable tv expense	(13,402)	43	8
9	Disallow association dues	(1,017)	20	9
10	Disallow ancillary Medicare costs	(3,325)	43	10
11	Offset Miscellaneous Income	(11,045)	21	11
12	Dietary Income	(22,859)	1	12
13	Development Coordinator	(1,225)	10	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
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32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43	See Accountants' Compilation Report			43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(63,939)		49

Facility Name & ID Number

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# 0012765

Report Period Beginning:

7/1/09

Ending:

6/30/10

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Brethren Home	100%			Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest Foundation	Mt. Morris, IL	Fund Raising
						Foundation
				Pinecrest Grove	Mt. Morris, IL	Independent
						Living

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary Salary	\$ 68,310	Pinecrest Village	**	\$	\$	(68,310) 1
2	V	2 Food	81,890	Pinecrest Village	**			(81,890) 2
3	V	3 Housekeeping Salary	44,585	Pinecrest Village	**			(44,585) 3
4	V							
5	V	6 Plant Salary	67,986	Pinecrest Village	**			(67,986) 5
6	V	10 Nursing Salary	23,000	Pinecrest Village	**			(23,000) 6
7	V	11 Activities Salary	2,000	Pinecrest Village	**			(2,000) 7
8	V	21 Clerical & General Office-Salary	136,000	Pinecrest Village	**			(136,000) 8
9	V	22 Employee benefits & payroll taxes	78,093	Pinecrest Village	**			(78,093) 9
10	V							
11	V							
12	V							
13	V			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors				
14	Total		\$ 501,864			\$	\$ *	(501,864) 14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 Maintenance Salary	\$ 15,673	Pinecrest Grove	**	\$	\$ (15,673) 15
16	V	21 Clerical & General-Salary	31,567	Pinecrest Grove	**		(31,567) 16
17	V	21 Clerical & General-Salary	37,275	Pinecrest Grove	**		(37,275) 17
18	V	22 Employee Benefits	30,307	Pinecrest Grove	**		(30,307) 18
19	V	43 Marketing Costs	59,425	Pinecrest Grove	**		(59,425) 19
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 174,247			\$ 0	\$ * (174,247) 39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

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VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3	See Listing of Board of Directors Attached										3
4											4
5	Note: No members of the Board provide services to the facility, nor do they have										5
6	financial interest in business that do business with, or provide services to the facility.										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor

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**VIII. ALLOCATION OF INDIRECT COSTS**

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization N/A

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT



**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2009 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2009	\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7

  

Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2005	N/A	8
	2006		9
	2007		10
	2008		11
	2009		12

  

<b>Facility is a not-for-profit and pays no real estate taxes.</b>			
	<b>FOR BHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2009	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

# 2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pincrest Manor COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0012765

CONTACT PERSON REGARDING THIS REPORT Carol Davis

TELEPHONE (815) 734-4103 FAX #: (815) 734-7131

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2009 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2009.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>N/A-Facility is a Not-For-Profit and</u>	<u>pays no real estate taxes.</u>	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES        N/A        NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

**PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.**

Facility Name & ID Number Pinecrest Manor

# 0012765 Report Period Beginning:

7/1/09 Ending:

6/30/10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 79,970 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Pinecrest Village-Retirement Community  
Congregate living units-48 units-60,413 square feet  
Independent living units-9 units-12,079 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: N/A

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>	<u>443,048</u>	<u>1889</u>	<u>\$ 20,626</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>443,048</b>		<b>\$ 20,626</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Pinecrest Manor**# **0012765**

Report Period Beginning:

**7/1/09**

Ending:

**6/30/10****XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	141	1963	1963	\$ 1,248,321	\$	50	\$ 24,966	\$ 24,966	\$ 1,154,327	4
5		1964	1964	13,640		50	273	273	12,388	5
6		1965	1965	400		50	8	8	356	6
7		1963	1963	67,803		5-20			67,803	7
8		1987	1987	43,345		5-10			43,345	8
	<b>Improvement Type**</b>									
9	Building Improvements	1965		5,475		38			5,475	9
10	Building Improvements	1969		3,231		15-45	58	58	2,974	10
11	Building Improvements	1971		9,871		5-42	203	203	9,165	11
12	Building Improvements	1972		4,539		10			4,539	12
13	Building Improvements	1973		567		5			567	13
14	Building Improvements	1974		130,481	2,821	5-50	2,821		97,352	14
15	Building Improvements	1975		17,918		10-15			17,918	15
16	Building Improvements	1976		22,483		5-38			22,483	16
17	Building Improvements	1977		12,308		10			12,308	17
18	Building Improvements	1978		1,354		5-10			1,354	18
19	Building Improvements	1979		10,885		7			10,885	19
20	Building Improvements	1980		6,121		5			6,121	20
21	Building Improvements	1981		8,640		10			8,640	21
22	Building Improvements	1982		54,612		5-10			54,612	22
23	Building Improvements	1983		65,748		5-10			65,748	23
24	Building Improvements	1984		74,218		5-10			74,218	24
25	Building Improvements	1985		28,402		5-10			28,402	25
26	Building Improvements	1986		53,789		5			53,789	26
27	Garage	1983		11,892		10			11,892	27
28	Brethren - House	1977		19,500		25			19,500	28
29	Brethren - Renovations	1980		40,698		25			40,698	29
30	Brethren - Insulation	1981		2,149		10			2,149	30
31	Brethren - Garage	1984		10,692		10			10,692	31
32	Brethren - Bath Remodel	1986		1,296		5			1,296	32
33	Brethren - Garage Improvement	1980		2,095		14			2,095	33
34	Energy Management	1985		3,180		10			3,180	34
35	Building (28 Beds)	1999		2,780,122	69,503	40	69,503		773,141	35
36	Carpeting	1989		805		10			805	36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Pinecrest Manor

# 0012765

Report Period Beginning:

7/1/09

Ending:

6/30/10

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Canopy Extension	1987	\$ 6,935	\$	5-10	\$	\$	\$ 6,935	37
38	Entrance Way	1987	37,500	1,500	25	1,500		35,250	38
39	Building Improvements	1991	14,073		5-15			14,073	39
40	Building Improvements	1991	10,796		10-15			10,796	40
41	Capitalized Repairs	1991	1,652		10			1,652	41
42	Building Improvements	1992	5,649		10-20			5,649	42
43	Building Improvements	1992	3,071		10			3,071	43
44	Building Improvements	1992	1,380		15			1,426	44
45	Building Improvements	1993	3,049		10			3,049	45
46	Building Improvements	1993	28,880		5			28,880	46
47	Building Improvements	1994	4,485	224	20	224		3,696	47
48	Building Improvements	1994	621		15			621	48
49	Building Improvements	1994	14,328		15			14,804	49
50	Building Improvements	1994	14,178	475	15	475		14,178	50
51	Building Improvements	1995	630	21	15	21		630	51
52	Garage Improvements	1996	2,516		5			2,516	52
53	Blacktop Resurfacing	1996	4,902		5			4,902	53
54	Blacktop Resurfacing	1997	1,805		5			1,805	54
55	Patio doors	1997	1,285		10			1,354	55
56	Water softener	1997	12,260		10			12,873	56
57	Accordion door	1997	3,295		10			3,464	57
58	Roof repairs	1997	5,162		10			5,422	58
59	Furnace repairs	1997	2,358		10			2,474	59
60	Redecorating	1998	34,716	3,472	10	3,472		33,650	60
61	Countertop & wallcovering	1998	4,167		5			4,167	61
62	Door	1998	62		5			62	62
63	Paging system	1998	2,977		5			2,977	63
64	Wiring	1998	950		5			950	64
65	Asbestos Removal	1998	79,150		10			83,097	65
66	Redecorating	1999	43,753		10			43,753	66
67	Asbestos Removal	1999	17,255		10			17,255	67
68	Pipe insulation	1999	6,625		10			6,625	68
69	Landscaping	1999	8,310		10			8,310	69
70	TOTAL (lines 4 thru 69)		\$ 5,135,355	\$ 78,016		\$ 103,524	\$ 25,508	\$ 3,000,583	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Pinecrest Manor

# 0012765

Report Period Beginning:

7/1/09

Ending:

6/30/10

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,135,355	\$ 78,016		\$ 103,524	\$ 25,508	\$ 3,000,583	1
2	Signs	1999	10,583		5			10,583	2
3	Roof	1999	55,935	3,729	15	3,729		42,895	3
4	Windows	1999	20,688	1,379	15	1,379		15,859	4
5	HVAC Improvement	1999	2,000	133	15	133		1,530	5
6	Fixed Equipment	1999	80,501		5			80,501	6
7	Wing 4 addition and modernization	1999	858,673	21,467	40	21,467		241,551	7
8	Kitchen modernization	1999	602,543	15,064	40	15,064		170,169	8
9	Heating & cooling renovation	1999	1,486,082	37,152	40	37,152		418,036	9
10	Fresh air unit	1999	329,276	8,232	40	8,232		92,628	10
11	Emergency/supplemental electricity	1999	219,518	5,488	40	5,488		61,752	11
12	Security system	1999	11,190	280	40	280		3,460	12
13	Retention pond	1999	25,282	632	40	632		7,115	13
14	Sidewalks and outdoor lighting	1999	31,556	789	40	789		8,878	14
15	Additional modernization	2000	42,948	2,147	20	2,147		22,544	15
16	Flooring	2000	22,767		5			22,767	16
17	Windows	2000	10,325	516	20	516		5,418	17
18	Firewall	2000	39,232	1,962	20	1,962		20,601	18
19	Security system	2000	191	10	10	10		191	19
20	Remodeling	2000	14,848		5			14,848	20
21	Landscaping	2000	645		10			645	21
22	Additional asbestos removal	2000	1,200	60	10	60		1,200	22
23	Roofing	2000	2,884	148	10	148		2,884	23
24	Security system & fire alarm system	2000	3,631	182	10	182		3,631	24
25	Additional kitchen modernization	2000	2,756	137	20	137		1,439	25
26	Timeclock & security system	2000	3,283	167	10	167		3,283	26
27	Security and Entrance Doors	2000	24,520	2,452	10	2,452		23,294	27
28	Firewall	2000	3,436	342	10	342		3,249	28
29	Additional kitchen modernization	2000	10,361	1,036	10	1,036		9,842	29
30	HVAC	2001	2,664	266	10	266		2,527	30
31	Roofing	2001	36,573	2,438	15	2,438		20,723	31
32	Planning for modernization of rehabilitation rooms	2002	1,850	92	20	92		782	32
33	Memorial Project	2002	4,542	454	10	454		3,178	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,097,838	\$ 184,770		\$ 210,278	\$ 25,508	\$ 4,318,586	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Pinecrest Manor

# 0012765

Report Period Beginning:

7/1/09

Ending:

6/30/10

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 9,097,838	\$ 184,770		\$ 210,278	\$ 25,508	\$ 4,318,586	1
2	New Roof	2002	90,352	6,023	15	6,023		42,162	2
3	Courtyard Pavillion	2003	16,255	1,084	15	1,084		8,130	3
4	Solarium	2003	184,761	4,619	40	4,619		34,643	4
5	Wing 7 Renovations	2003	57,851	1,446	40	1,446		10,845	5
6									6
7	Landscaping - Courtyard	2003	56,011	1,868	30	1,868		12,142	7
8	Electrical - Courtyard	2003	27,003	900	30	900		5,850	8
9	Plumbing - Courtyard	2003	5,446	182	30	182		1,183	9
10	Remodeling Solarium Courtyard	2003	76,689	2,556	30	2,556		16,614	10
11	Survey - Courtyard	2003	2,296	76	30	76		494	11
12	Registers - Solarium	2003	3,375		5			3,718	12
13	Cabinetry - Wing 7	2003	741	18	40	18		117	13
14	Water lines - Main bldg	2003	1,919	192	10	192		1,248	14
15	Dietary drain flushing system	2003	726	72	10	72		468	15
16	Communications system - Wing 4	2003	3,729	372	10	372		2,418	16
17	Kitchen modernization - Wing 7	2003	414	10	40	10		65	17
18	Wallcovering	2003	5,980	598	10	598		3,887	18
19	Code Alert installation	2004	3,799		5			4,180	19
20	Fire alarm renovation and upgrade	2004	17,161		5			18,876	20
21	Time clock upgrade	2004	325		5			363	21
22									22
23	Wallpaper/Drapes/Redecorating	2005	6,153	308	20	308		1,694	23
24	Fascia improvements	2005	2,187	110	20	110		605	24
25	Wing 6 Tub/Shower	2005	9,024	452	20	452		2,486	25
26	Door Strikes - Pinecrest Terrace	2005	3,091	154	20	154		847	26
27	Unitary controller	2005	1,077	54	20	54		297	27
28	New Floats in Sewer Ejector Pit	2005	1,440	72	20	72		396	28
29	Wing 4 - Roof Renovation	2005	39,825	3,982	10	3,982		21,901	29
30	Renovation - East Dining Room	2005	39,599	1,980	20	1,980		10,890	30
31	Replace circulating pump	2005	1,463	74	20	74		407	31
32	Bathing System & Electric Transfer Seat	2005	9,040	450	20	450		2,475	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,765,570	\$ 212,422		\$ 237,930	\$ 25,508	\$ 4,527,987	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,765,570	\$ 212,422		\$ 237,930	\$ 25,508	\$ 4,527,987	1
2	West doctor's station renovation	2005	1,206	60	20	60		270	2
3	East Lounge renovation	2006	14,637	732	20	732		3,294	3
4	Removal of tile floor	2005	700	35	20	35		158	4
5	Parking lot expansion	2006	53,249	2,662	20	2,662		11,979	5
6	Heat lamps and timers	2006	877	44	20	44		198	6
7	Alarms	2006	1,830	92	20	92		414	7
8	Top jam mounted closer aluminum	2006	1,058	53	20	53		238	8
9									9
10	13 Vertech Radio VHF-160VC	2006	5,000	1,000	5	1,000		3,500	10
11	Seal Coat - Parking Lot	2006	6,101	1,220	5	1,220		4,270	11
12	Install Roof Systems - Wing 1 & 6	2006	88,180	4,409	20	4,409		15,432	12
13									13
14	Compressor	2008	7,077	354	10	354		1,415	14
15	Ejector Pump	2008	10,026	501	10	501		2,004	15
16									16
17	Employee Lounge Renovation-flooring, cabinetry and electrical	2009	8,612	430	20	430		645	17
18	Fire Alarm Upgrage	2009	9,850	493	20	493		739	18
19	Courtyard Project	2009	23,992	2,399	10	2,399		3,599	19
20	Sidewalk Egress Lighting	2009	21,975	1,099	20	1,099		1,648	20
21	Door Renovation	2009	8,785	879	10	879		1,318	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,028,725	\$ 228,884		\$ 254,392	\$ 25,508	\$ 4,579,109	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pinecrest Manor

# 0012765

Report Period Beginning:

7/1/09

Ending:

6/30/10

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,248,831	\$ 78,422	\$ 78,595	\$ 173	5-10	\$ 1,206,953	71
72	Current Year Purchases	41,184	3,664	3,664		5-10	3,664	72
73	Fully Depreciated Assets	515,268					515,268	73
74								74
75	TOTALS	\$ 1,805,283	\$ 82,086	\$ 82,259	\$ 173		\$ 1,725,885	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Long Term Care	94 Chevy Truck	1994	\$ 14,556	\$	\$	\$	10	\$ 14,556	76
77	Long Term Care	94 Dodge Van - Wheelchair	1994	22,946				10	22,946	77
78	Long Term Care	94 Dodge Van	1994	7,355				10	7,355	78
79	See Sch 13A			72,525	6,430	6,430		5-10	33,073	79
80	TOTALS			\$ 117,382	\$ 6,430	\$ 6,430	\$		\$ 77,930	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,972,016	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 317,400	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 343,081	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 25,681	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,382,924	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Sprinkler	\$ 150,900	92
93			93
94			94
95		\$ 150,900	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

Pinecrest Manor  
Provider # 0012765  
07/01/2009 - 06/30/2010

Schedule 13A

Vehicle Depreciation

<u>Description</u>	<u>Model</u>	<u>Year</u>	<u>Cost</u>	<u>Current Bk Depr</u>	<u>St. Line Depr</u>	<u>Adjs</u>	<u>Life in Years</u>	<u>Accum Depr</u>	<u>Line Ref</u>
Long Term Care	97 Safari Van	1997	17,994				10	17,994	
Long Term Care	Ford Elkhart Coach	2007	44,766	4,477	4,477		7	12,152	
Long Term Care	Chrysler Neon	2005	9,765	1,953	1,953		5	2,927	
Total			<u>72,525</u>	<u>6,430</u>	<u>6,430</u>			<u>33,073</u>	

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>N/A</u>			\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

N/A

9. Option to Buy:  YES  NO Terms: N/A \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ N/A Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2011 \$ \_\_\_\_\_

13. /2012 \$ \_\_\_\_\_

14. /2013 \$ \_\_\_\_\_

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

**D. NUMBER OF CNAs TRAINED**

<b>COMPLETED</b>		
1. From this facility		
2. From other facilities (f)		
<b>DROP-OUTS</b>		
1. From this facility		
2. From other facilities (f)		
<b>TOTAL TRAINED</b>		

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT**

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	3,114	\$ 224,216	\$	3,114	\$ 224,216	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		404	29,123		404	29,123	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		6,077	437,576		6,077	437,576	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	<b>TOTAL</b>			\$	9,595	\$ 690,915	\$	9,595	\$ 690,915	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Pinecrest Manor**

# **0012765**

Report Period Beginning: **7/1/09**

Ending:

**6/30/10**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **6/30/10**

(last day of reporting year)

**This report must be completed even if financial statements are attached.**

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 237,054	\$ 237,054	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>211,277</u> )	632,783	632,783	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	40,333	40,333	6
7	Other Prepaid Expenses	42,785	42,785	7
8	Accounts Receivable (owners or related parties)	1,194,042	1,194,042	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,146,997	\$ 2,146,997	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,626	20,626	13
14	Buildings, at Historical Cost	8,546,154	1,373,509	14
15	Leasehold Improvements, at Historical Cost	930,963	8,655,216	15
16	Equipment, at Historical Cost	2,310,304	1,922,665	16
17	Accumulated Depreciation (book methods)	(6,060,701)	(6,382,924)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>CIP</u> )	150,900	150,900	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 5,898,246	\$ 5,739,992	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,045,243	\$ 7,886,989	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,240,162	\$ 1,240,162	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	4,245,660	4,245,660	29
30	Accrued Salaries Payable	494,302	494,302	30
31	Accrued Taxes Payable (excluding real estate taxes)	37,814	37,814	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Sch 17A</u>	140,684	140,684	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,158,622	\$ 6,158,622	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,158,622	\$ 6,158,622	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,886,621	\$ 1,728,367	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,045,243	\$ 7,886,989	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Pinecrest Manor**  
**Provider # 0012765**  
**07/01/2009 - 06/30/2010**

**Schedule 17A**

**Sch. XV: Balance Sheet**

	<u>Operating</u>	<u>Consolidating</u>
Line 36 - Other Current Liabilities		
Resident refunds	1,587	1,587
OIG/Hospice Payable	5,818	5,818
Credit Balances	80,579	80,579
Interest Payable	6,312	6,312
Resident Funds Payable	45,863	45,863
Employee W/h-Health	(412)	(412)
Employee W/h-Dental	(7)	(7)
Employee W/h-Additional Life	873	873
Employee W/h-Pension	(3,973)	(3,973)
Activity Funds	4,044	4,044
	<u>140,684</u>	<u>140,684</u>

See Accountants' Compilation Report

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,619,782</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<b>Prior period adjustment</b>	<b>6,226</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,626,008</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>260,613</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>260,613</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,886,621</b>	<b>24</b> *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 9,388,804	1
2	Discounts and Allowances for all Levels	(2,492,870)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 6,895,934</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,186,199	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,186,199</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	21,930	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	153,518	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	(1,131)	19
20	Radiology and X-Ray	3,275	20
21	Other Medical Services	71,038	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 248,630</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	7,422	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 7,422</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	725,071	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 725,071</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 9,063,256</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,249,385	31
32	Health Care	3,944,490	32
33	General Administration	1,693,169	33
<b>B. Capital Expense</b>			
34	Ownership	501,063	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	337,337	35
36	Provider Participation Fee	77,199	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 8,802,643</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>260,613</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 260,613</b>	<b>43</b>

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

**Pinecrest Manor**  
**Provider #0012765**  
**07/01/09 - 06/30/10**

**Schedule 19A**

**Sch. XVII: Income Statement**

Line 28 - Other Revenue

Dietary Income	22,859
Miscellaneous Income	11,045
Finance Charges	13,728
Other Investment Income	42
Pinecrest Village Management Fee	501,864
Pinecrest Village Additional Services	537
Pinecrest Grove Management Fee	174,996
	<u>725,071</u>

See Accountants' Compilation Report

Facility Name & ID Number **Pinecrest Manor**

# **0012765**

Report Period Beginning:

**7/1/09**

Ending:

**6/30/10**

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,810	2,080	\$ 71,739	\$ 34.49	1
2	Assistant Director of Nursing	1,770	2,080	69,172	33.26	2
3	Registered Nurses	18,455	19,836	539,808	27.21	3
4	Licensed Practical Nurses	25,866	28,966	625,005	21.58	4
5	CNAs & Orderlies	100,278	109,462	1,307,296	11.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,052	7,640	92,422	12.10	10
11	Social Service Workers	4,821	5,699	120,255	21.10	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	38,853	42,581	369,455	8.68	15
16	Dishwashers					16
17	Maintenance Workers	13,586	15,705	259,737	16.54	17
18	Housekeepers	38,933	43,558	385,738	8.86	18
19	Laundry					19
20	Administrator	1,872	2,080	107,404	51.64	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,199	18,695	280,349	15.00	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,826	2,053	29,306	14.27	31
32	Other Health C: See Sch 20A	4,945	5,741	110,995	19.33	32
33	Other(specify) See Sch 20A	7,060	7,719	144,788	18.76	33
34	TOTAL (lines 1 - 33)	283,326	313,895	\$ 4,513,469 *	\$ 14.38	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 9,581	1(3)	35
36	Medical Director	Monthly	3,600	10(3)	36
37	Medical Records Consultant	Monthly	1,320	10(3)	37
38	Nurse Consultant	Monthly	440	10(3)	38
39	Pharmacist Consultant	Monthly	2,000	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	660	11(3)	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Development	18	1,225	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	18	\$ 18,826		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	339	\$ 15,403	10(3)	50
51	Licensed Practical Nurses	527	20,512	10(3)	51
52	Certified Nurse Assistants/Aides	926	22,605	10(3)	52
53	TOTAL (lines 50 - 52)	1,792	\$ 58,520		53

SEE ACCOUNTANTS' COMPILATION REPORT

**Pinecrest Manor**  
**Provider # 0012765**  
**07/01/09 - 06/30/10**  
**Staffing & Salary Costs**

**Schedule 20A**

	<u>Hours</u> <u>Worked</u>	<u>Hours</u> <u>Paid</u>	<u>Salary or</u> <u>Wages</u>	<u>Ave. Hrly.</u> <u>Wages</u>
<b><u>Other Health Care Wages - Line 32:</u></b>				
Care Plan/MDS RN	3,151	3,683	82,986	22.53
Scheduler	1,794	2,058	28,009	13.61
TOTAL	<u>4,945</u>	<u>5,741</u>	<u>110,995</u>	19.33

<b><u>Other Wages - Line 33</u></b>				
Development Coordinator	2,026	2,201	39,518	17.95
Marketing	3,226	3,438	59,425	17.28
Chaplain	1,808	2,080	45,845	22.04
TOTAL	<u>7,060</u>	<u>7,719</u>	<u>144,788</u>	18.76

SEE ACCOUNTANTS' COMPILATION REPORT



**Pinecrest Manor**  
**Provider #0012765**  
**07/01/09 - 06/30/10**

Schedule XIX. Support  
C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>	
			154,550
42 Tech Solutions	Computer Services	38	
Bus Card Griffin	Computer Services	<u>292</u>	
		<u>330</u>	
	Total V, line 19, col. 3		<u>154,880</u>

See Accountants' Compilation Report

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).**

(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13								
													Amount of Expense Amortized Per Year							
													Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								
2																				
3							N/A													
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor# 0012765Report Period Beginning: 7/1/09Ending: 6/30/10**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Service Network-\$9,053
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 7.5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 53,846 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 77,199  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? No Indicate the amount. \$ 0
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? None  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? N/A**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: McGladrey & Pullen LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees.

**SEE ACCOUNTANTS' COMPILATION REPORT**